

40301

9998

Utah State Tax Commission
Utah Individual Income Tax Return

All state income tax dollars support education,
children and individuals with disabilities.

• Amended Return - enter code: _____ (see instructions)

2023
TC-40

Full-yr Resident?

Y/N

Your Social Security No.

Your first name

Your last name

Spouse's Soc. Sec. No.

Spouse's first name

Spouse's last name

Address

Telephone number

If deceased, complete
page 3, Part 1

City

State

ZIP+4

Foreign country (if not U.S.)

1 Filing Status - enter code

1 = Single

• 2 = Married filing jointly

3 = Married filing separately

4 = Head of household

5 = Qualifying surviving spouse

If using code 2 or 3, enter spouse's name and SSN above

2 Qualifying Dependents

a _____ Dependents age 16 and under

b _____ Other dependents

c _____ Dependents born in 2023

d _____ Total (add lines a, b and c)

See instructions.

3 Election Campaign Fund

Does not increase your tax or reduce your refund.

Enter the code for the party of your choice. Yourself Spouse
• _____ • _____

See instructions for
code letters or go to incometax.utah.gov/elect.
If no contribution, enter **N**.

4 Federal adjusted gross income from federal return • 4 _____ .00

5 Additions to income from TC-40A, Part 1 (attach TC-40A, page 1) • 5 _____ .00

6 Total income - add line 4 and line 5 6 _____ .00

7 State tax refund included on federal form **1040, Schedule 1, line 1** (if any) • 7 _____ .00

8 Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1) • 8 _____ .00

9 **Utah taxable income/loss** - subtract the sum of lines 7 and 8 from line 6 • 9 _____ .00

10 **Utah tax** - multiply line 9 by 4.65% (.0465) (not less than zero) • 10 _____ .00

11 Utah personal exemption (multiply line 2d by \$1,941) • 11 _____ .00

12 Federal standard or itemized deductions • 12 _____ .00

13 Add line 11 and line 12 13 _____ .00

14 State income tax included in federal itemized deductions • 14 _____ .00

15 Subtract line 14 from line 13 15 _____ .00

16 Initial credit before phase-out - multiply line 15 by 6% (.06) • 16 _____ .00

17 Enter: **\$16,742** (single or married filing separately); **\$25,114** (head of household); or **\$33,484** (married filing jointly or qualifying surviving spouse) • 17 _____ .00

18 Income subject to phase-out - subtract line 17 from line 9 (not less than zero) 18 _____ .00

19 Phase-out amount - multiply line 18 by 1.3% (.013) • 19 _____ .00

20 Taxpayer tax credit - subtract line 19 from line 16 (not less than zero) • 20 _____ .00

21 If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.) • 21 _____

22 **Utah income tax** - subtract line 20 from line 10 (not less than zero) • 22 _____ .00

**Electronic filing
is quick, easy and
free, and will
speed up your refund.**

**To learn more,
go to
tap.utah.gov**

Utah Individual Income Tax Return (continued)

40302

SSN _____

Last name _____

TC-40
2023

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23 Enter tax from TC-40, page 1, line 22	23	.00
24 Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)	• 24	.00
25 Full-year resident, subtract line 24 from line 23 (not less than zero) Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 41	• 25	.00
26 Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)	• 26	.00
27 Subtract line 26 from line 25 (not less than zero)	27	.00
28 Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)	• 28	.00
29 AMENDED RETURN ONLY - previous refund	• 29	.00
30 Recapture of low-income housing credit	• 30	.00
31 Utah use tax	• 31	.00
32 Total tax, use tax and additions to tax (add lines 27 through 31)	32	.00
33 Total withholding - If you have mineral production withholding or pass-through entity withholding, complete page 3, Part 5. If not, enter on line 33 the total of TC-40W, Part 1.	• 33	.00
34 Credit for Utah income taxes prepaid from TC-546 and 2022 refund applied to 2023	• 34	.00
35 AMENDED RETURN ONLY - previous payments	• 35	.00
36 Nonapportionable refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)	• 36	.00
37 Apportionable refundable credits from TC-40A, Part 6, line c (attach TC-40A, page 2)	• 37	.00
38 Total withholding and refundable credits - add lines 33 through 37	38	.00
39 TAX DUE - subtract line 38 from line 32 (not less than zero)	• 39	.00
40 Penalty and interest (see instructions)	40	.00
41 TOTAL DUE - PAY THIS AMOUNT - add line 39 and line 40	• 41	.00
42 REFUND - subtract line 32 from line 38 (not less than zero)	• 42	.00
43 Voluntary subtractions from refund (not greater than line 42) Enter the total from page 3, Part 6	• 43	.00
44 REMAINING REFUND DIRECT DEPOSIT - your account information (see instructions for foreign accounts)	checking	savings
• Routing number _____ • Account number _____	Type: •	•
	•	•

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

SIGN Your signature
HERE

Date

Spouse's signature (if filing jointly)

Date

Third Party Designee	Name of designee (if any) you authorize to discuss this return	Designee's telephone number	Designee PIN • _____
Paid Preparer's Section	Preparer's signature	Date	Preparer's PTIN • _____
	Firm's name and address		Preparer's EIN • _____

Attach page 3 if you: are filing for a deceased taxpayer, are filing a fiscal year return, filed IRS form 8886, are making contributions, want to deposit into a my529 account, want to apply all/part of your refund to next year's taxes, have mineral production or pass-through entity withholding, or no longer qualify for a homeowner's exemption.

Utah Individual Income Tax Return (continued)

40303

SSN

Last name

TC-40
2023

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Part 1 - Deceased Taxpayer Information

If the taxpayer shown on page 1 is deceased, enter the date of death here:

• / /
mm/dd/yy

If the spouse shown on page 1 is deceased, enter the date of death here:

• / /
mm/dd/yy

If you are claiming a refund for a deceased taxpayer and are not the surviving spouse, enter "X":

•

You must complete and attach form TC-131 to the return.

Part 2 - Fiscal Year Filer

If filing a fiscal year return (a year other than January 1 through December 31), enter the fiscal year end (mm/yy)

• /
mm/yy

See instructions.

Part 3 - Federal Form 8886 filed

If you filed federal form 8886, *Reportable Transaction Disclosure Statement*, enter "X":

•

Get form and instructions at [irs.gov](https://www.irs.gov).

Part 4 - Voluntary Contributions (write the code and amount of each voluntary contribution)

See explanation of each contribution at [incometax.utah.gov/contributions](https://www.incometax.utah.gov/contributions) and/or the TC-40 instructions

Sch Dist
Code

02 Pamela Atkinson Homeless Account

Code Amount
• .00

03 Kurt Oscarson Children's Organ Transplant Account

• .00

05 School District and Nonprofit School District Foundation - enter school district code

• .00

See instructions for school district codes, or get codes at

[incometax.utah.gov/contributions/school-districts](https://www.incometax.utah.gov/contributions/school-districts)

• .00

15 Clean Air Fund

• .00

16 Governor's Suicide Prevention Fund

• .00

Total voluntary contributions (enter the total here and on TC-40, page 2, line 28):

.00

Part 5 - Withholding

1. Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1):

• 1 .00

2. Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2):

• 2 .00

3. Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2):

• 3 .00

Total withholding (enter the total here and on TC-40, page 2, line 33):

.00

Part 6 - Voluntary Subtractions from Refund

1. Enter the amount of your refund you want deposited into your **my529 account(s)**:

• 1 .00

See instructions. Also see [my529.org](https://www.my529.org), or call 1-800-418-2551.

2. Enter the amount of your refund you want applied to your **2024 taxes**:

• 2 .00

Total voluntary subtractions (enter the total here and on TC-40, page 2, line 43):

.00

May not be greater than the amount on line 42.

Part 7 - Property Owner's Residential Exemption Termination Declaration

If you are a Utah residential property owner and declare you no longer qualify to receive a residential exemption authorized under UC §59-2-103 for your primary residence, enter "X" and enter the county code where the residence is located (see instructions or [incometax.utah.gov](https://www.incometax.utah.gov) for county codes and additional information).

• Enter "X"

• Enter code

Mail
RETURNS WITH
PAYMENTS to:



Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0266

Mail
ALL OTHER
RETURNS to:



Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0260

Submit page ONLY if data entered.

Attach completed schedule to your Utah Income Tax return.

Part 1 - Additions to Income (enter the code and amount of each addition to income)	Code	Amount
See instructions or incometax.utah.gov for codes.	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
Total additions to income (add all additions to income and enter total here and on TC-40, line 5)		_____ .00

Part 2 - Subtractions from Income (enter the code and amount of each subtraction from income)	Code	Amount
See instructions or incometax.utah.gov for codes.	• _____	_____ .00
If using subtraction 77 (Native American Income), enter your enrollment number and tribal code:	• _____	_____ .00
<div> <div> <div>Tribe</div> <div>Enrollment Number</div> <div>Code</div> </div> <div> <div>You</div> <div>• _____</div> </div> <div> <div>Spouse</div> <div>• _____</div> </div> </div>	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
Total subtractions from income (add all subtractions from income and enter total here and on TC-40, line 8)		_____ .00

Part 3 - Apportionable Nonrefundable Credits (enter the code and amount of each credit)	Code	Amount
See instructions or incometax.utah.gov for codes.	• _____	_____ .00
	• _____	_____ .00
If you are using credit 18 (Retirement Credit), enter your birth date(s):	• _____	_____ .00
<div> <div> <div>You</div> <div>• / /</div> <div>mm/dd/yy</div> </div> <div> <div>Spouse</div> <div>• / /</div> <div>mm/dd/yy</div> </div> </div>	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
Total apportionable nonrefundable credits (add all Part 3 credits and enter total here and on TC-40, line 24)		_____ .00

Part 4 - Nonapportionable Nonrefundable Credits (enter the code and amount of each credit)	Code	Amount
See instructions or incometax.utah.gov for codes.	• _____	_____ .00
	• _____	_____ .00
If you are using credit 02 (Qualified Sheltered Workshop), enter the sheltered workshop's name:	• _____	_____ .00
_____	• _____	_____ .00
	• _____	_____ .00
Total nonapportionable nonrefundable credits (add all Part 4 credits and enter total here and on TC-40, line 26)		_____ .00

Part 5 - Nonapportionable Refundable Credits (enter the code and amount of each credit)

See instructions or incometax.utah.gov for codes.

	Code	Amount
•	_____	_____ .00
•	_____	_____ .00
•	_____	_____ .00
•	_____	_____ .00
•	_____	_____ .00
Total nonapportionable refundable credits (add all Part 5 credits and enter total here and on TC-40, line 36)		_____ .00

Part 6 - Apportionable Refundable Credits (enter the code and amount of each credit)

See instructions or incometax.utah.gov for codes.

	Code	Amount
•	_____	_____ .00
•	_____	_____ .00
•	_____	_____ .00
•	_____	_____ .00
a. Total apportionable refundable credits (add all Part 6 credits and enter total here)	a.	_____ .00
b. If you are a nonresident or a part-year resident, enter the apportionment fraction from TC-40B, line 39: If you are a full-year Utah resident, enter "1".	b.	_____
c. Apportioned refundable credits (multiply line a by line b and enter the total here) Enter this amount on TC-40, line 37.	c.	_____ .00

Submit page ONLY if data entered.

Attach completed schedule to your Utah Income Tax Return.

40309 Part 1 - Utah Withholding Tax Schedule

SSN _____

Last name _____

**TC-40W
2023**

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Line Explanations	IMPORTANT
1 Employer/payer ID number from W-2 box "b" or 1099 2 Utah withholding ID number from W-2 box "15" or 1099 (14 characters, ending in WTH, no hyphens) 3 Employer/payer name and address from W-2 box "c" or 1099 4 Enter "X" if reporting Utah withholding from form 1099 5 Employee's Social Security number from W-2 box "a" or 1099 6 Utah wages or income from W-2 box "16" or 1099 7 Utah withholding tax from W-2 box "17" or 1099	Do not send your W-2s or 1099s with your return. Instead enter W-2 or 1099 information below, but only if there is Utah withholding on the form. Use additional forms TC-40W if you have more than four W-2s and/or 1099s with Utah withholding tax. Enter mineral production withholding from TC-675R in Part 2 of TC-40W; enter pass-through entity withholding in Part 3 of TC-40W.
First W-2 or 1099 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	Second W-2 or 1099 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00
Third W-2 or 1099 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	Fourth W-2 or 1099 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00

Total Utah withholding tax from all lines 7:

If you have nothing to enter on TC-40W, page 2, enter this total on TC-40, page 2, line 33.

If you have entries on TC-40W, page 2, enter this total on TC-40, page 3, Part 5, line 1.

.00

Submit page ONLY if data entered.

Attach completed schedule to your Utah Income Tax Return.

Do not attach W-2s or 1099s to your Utah return.

Mineral Production and Pass-through Withholding

40310

SSN _____

Last name _____

**TC-40W
2023**

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Part 2 -Utah Mineral Production Withholding Tax - TC-675R

Do not send TC-675R or Utah Schedules K-1 with return. Enter TC-675R or Schedule K-1 information below. Use additional TC-40Ws if needed.

Line Explanations

- | | |
|---|--|
| 1 Producer's EIN from box "2" of TC-675R | 4 Pass-through entity EIN if credit from partnership or S corporation (enter EIN from Utah Schedule K-1) |
| 2 Producer's name from box "1" of TC-675R | |
| 3 Producer's Utah withholding number from box "3" of TC-675R (14 characters, ending in WMP, no hyphens) | 5 Utah mineral production withholding tax from box "6" of TC-675R or from Utah Schedule K-1. |

First TC-675R or Utah Schedule K-1	Second TC-675R or Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ (14 characters, no hyphens)	3 _____ (14 characters, no hyphens)
4 _____	4 _____
5 _____ .00	5 _____ .00

Third TC-675R or Utah Schedule K-1	Fourth TC-675R or Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ (14 characters, no hyphens)	3 _____ (14 characters, no hyphens)
4 _____	4 _____
5 _____ .00	5 _____ .00

Total mineral production withholding tax from all lines 5. Enter here and on TC-40, page 3, Part 5, line 2. _____ .00**Part 3 -Utah Pass-through Entity Taxpayer Withholding - Utah Schedule K-1**

Do not send Utah Schedule(s) K-1 with return. Enter information below. Use additional TC-40Ws if needed.

Line Explanations

- | |
|--|
| 1 Pass-through entity EIN from Utah Schedule K-1 box "A" |
| 2 Name of pass-through entity from Utah Schedule K-1 box "B" |
| 3 Utah withholding tax paid by pass-through entity |

First Utah Schedule K-1	Second Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ .00	3 _____ .00

Third Utah Schedule K-1	Fourth Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ .00	3 _____ .00

Total pass-through withholding tax from all lines 3. Enter here and on TC-40, page 3, Part 5, line 3. _____ .00

Submit page ONLY if data entered.

Attach completed schedule to your Utah Income Tax Return.